
CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS
AND SUBSIDIARIES

FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012



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CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS
AND SUBSIDIARIES

FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

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Independent Auditors' Report

Most Reverend Gregory M. Aymond and the Board of Directors,
Catholic Charities Archdiocese of New Orleans and Subsidiaries, New Orleans, Louisiana

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Catholic Charities Archdiocese of New Orleans (the Agency) and Subsidiaries (nonprofit organizations), which comprise the consolidated statements of financial position as of June 30, 2013 and 2012, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Agency and Subsidiaries at June 30, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audits were performed for the purpose of forming an opinion on the basic consolidated financial statements as a whole. The consolidating information contained on pages 21 through 26 and the supplemental information contained on pages 27 and 28, Schedule of Activities by Program Services, and page 29, Section A of the Schedule of Support, Revenue, and Expenses Prepared for the United Way of Southeast Louisiana are presented for purposes of additional analysis and are not a required part of the basic consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

The supplemental information included in Section B of the Schedule of Support, Revenue, and Expenses Prepared for the United Way of Southeast Louisiana contained on page 29 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Agency. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2013, on our consideration of the Agency and Subsidiaries' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Agency and Subsidiaries' internal control over financial reporting and compliance.

Pastethwaite & NeHerville

Metairie, Louisiana
November 19, 2013

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

June 30, 2013 and 2012

ASSETS

	<u>2013</u>	<u>2012</u>
Cash and cash equivalents	\$ 1,693,897	\$ 3,134,605
Program accounts receivable	3,448,311	5,595,437
Contributions receivable:		
Pledges	25,539	5,217,806
United Way	326,797	733,223
Other receivables	57,823	50,871
Prepaid expenses and deferred charges	339,454	403,396
Investments	10,804,107	9,355,028
Property and equipment - net	<u>16,161,358</u>	<u>16,601,598</u>
 Total assets	 <u>\$ 32,857,286</u>	 <u>\$ 41,091,964</u>

LIABILITIES AND NET ASSETS

Liabilities:		
Accounts payable and accrued expenses	\$ 2,493,753	\$ 2,771,643
Deferred revenue	15,353	328,116
Unemployment accrual	131,749	110,529
Accrual for uninsured claims	85,396	1,739,273
Loans payable	2,541	16,453
Funds held for others	<u>238,898</u>	<u>255,468</u>
 Total liabilities	 <u>2,967,690</u>	 <u>5,221,482</u>
Net assets:		
Unrestricted	22,427,568	20,846,906
Temporarily restricted	6,201,798	13,916,855
Permanently restricted	<u>1,260,230</u>	<u>1,106,721</u>
 Total net assets	 <u>29,889,596</u>	 <u>35,870,482</u>
 Total liabilities and net assets	 <u>\$ 32,857,286</u>	 <u>\$ 41,091,964</u>

See notes to consolidated financial statements.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

CONSOLIDATED STATEMENTS OF ACTIVITIES

For the years ended June 30, 2013 and 2012

	Unrestricted	Temporarily Restricted	Permanently Restricted	2013 Totals	Unrestricted	Temporarily Restricted	Permanently Restricted	2012 Totals
Revenues								
Public support:								
Contributions	\$ 5,194,658	\$ 1,741,909	\$ 68,000	\$ 7,004,567	\$ 3,952,059	\$ 15,974,858	\$ 3,000	\$ 19,929,917
Contributed goods and services	501,298	-	-	501,298	561,707	-	-	561,707
United Way								
Southeast Louisiana:								
Allocations	4,204	264,797	-	269,001	41	421,932	-	421,973
Designations	130,130	-	-	130,130	209,917	-	-	209,917
Combined Federal Campaign	30,846	-	-	30,846	26,474	-	-	26,474
St. Charles Parish:								
Allocations	15,025	-	-	15,025	-	293,664	-	293,664
St. John Parish:								
Allocations	11,000	94,500	-	105,500	56,825	-	-	56,825
Special events (net of direct costs)	300,181	-	-	300,181	227,278	-	-	227,278
Total public support	6,187,342	2,101,206	68,000	8,356,548	5,034,301	16,690,454	3,000	21,727,755
Governmental financial assistance:								
Federal	29,658,829	-	-	29,658,829	31,091,432	1,508	-	31,092,940
Other governmental agencies	524,400	-	-	524,400	1,188,628	-	-	1,188,628
Total governmental financial assistance	30,183,229	-	-	30,183,229	32,280,060	1,508	-	32,281,568
Other Revenue:								
Program service fees	2,391,499	-	-	2,391,499	2,231,194	-	-	2,231,194
Rent	4,941	-	-	4,941	14,458	-	-	14,458
Miscellaneous	456,150	-	-	456,150	254,633	-	-	254,633
Loss on disposition of property	(67,705)	-	-	(67,705)	(202,243)	-	-	(202,243)
Property recoveries	123,571	-	-	123,571	38,202	-	-	38,202
Net assets released from restrictions - operations	9,897,083	(9,837,965)	(59,118)	-	14,609,596	(14,554,929)	(54,667)	-
Total other revenue	12,805,539	(9,837,965)	(59,118)	2,908,456	16,945,840	(14,554,929)	(54,667)	2,336,244
Total revenue	49,176,110	(7,736,759)	8,882	41,448,233	54,260,201	2,137,033	(51,667)	56,345,567
Expenses								
Program services	45,985,572	-	-	45,985,572	52,509,069	-	-	52,509,069
Management and general	1,859,210	-	-	1,859,210	2,077,324	-	-	2,077,324
Fundraising	875,133	-	-	875,133	1,005,774	-	-	1,005,774
Total expenses	48,719,915	-	-	48,719,915	55,592,167	-	-	55,592,167
Change in net assets before investment activity	456,195	(7,736,759)	8,882	(7,271,682)	(1,331,966)	2,137,033	(51,667)	753,400
Investment income	1,124,467	21,702	144,627	1,290,796	85,895	49,789	8,586	144,270
Change in net assets	1,580,662	(7,715,057)	153,509	(5,980,886)	(1,246,071)	2,186,822	(43,081)	897,670
Net Assets								
Beginning of year	20,846,906	13,916,855	1,106,721	35,870,482	35,603,985	12,667,354	2,359,083	50,630,422
Divestiture of Second Harvest (Note 1)	-	-	-	-	(13,511,008)	(937,321)	(1,209,281)	(15,657,610)
End of year	\$ 22,427,568	\$ 6,201,798	\$ 1,260,230	\$ 29,889,596	\$ 20,846,906	\$ 13,916,855	\$ 1,106,721	\$ 35,870,482

See notes to consolidated financial statements.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES

For the years ended June 30, 2013 and 2012

	2013				2012			
	Program Services	Management and General	Fundraising	2013 Totals	Program Services	Management and General	Fundraising	2012 Totals
Salaries	\$ 19,095,605	\$ 1,146,480	\$ 434,069	\$ 20,676,154	\$ 20,461,237	\$ 1,218,559	\$ 458,640	\$ 22,138,436
Employee benefits	2,821,602	152,739	65,692	3,040,033	2,974,243	214,282	76,600	3,265,125
Payroll Taxes	1,405,946	79,156	31,584	1,516,686	1,485,406	85,646	32,816	1,603,868
Total salaries and related expenses	23,323,153	1,378,375	531,345	25,232,873	24,920,886	1,518,487	568,056	27,007,429
Professional fees and contract services	2,720,671	155,189	237,376	3,113,236	2,102,642	210,232	305,771	2,618,645
Supplies and other operating expenses	2,012,811	29,236	46,965	2,089,012	1,850,882	35,230	56,117	1,942,229
Equipment expense	413,898	27,959	5,411	447,268	523,741	34,071	14,973	572,785
Occupancy	2,542,931	110,769	20,011	2,673,711	2,646,717	120,572	30,827	2,798,116
Travel and transportation	1,217,455	4,145	2,141	1,223,741	1,260,525	7,552	2,334	1,270,411
Personnel recruitment and development	139,615	25,976	2,061	167,652	216,540	53,604	2,218	272,362
Insurance	1,048,506	35,554	8,428	1,092,488	807,542	23,313	5,861	836,716
Food	730,376	88	3	730,467	728,762	229	5	728,996
Contributed goods and services	501,298	-	-	501,298	561,707	-	-	561,707
Litigation and related changes in estimate	(15,981)	-	-	(15,981)	27,500	-	-	27,500
Chinese drywall repairs	-	-	-	-	1,000,000	-	-	1,000,000
Miscellaneous	184,368	61,674	20,250	266,292	99,056	36,831	17,683	153,570
Specific assistance to individuals	10,035,987	-	-	10,035,987	14,362,951	-	-	14,362,951
Interest	249	-	-	249	4,278	-	-	4,278
Amortization	952	-	-	952	11,418	-	-	11,418
Depreciation	1,129,283	30,245	1,142	1,160,670	1,383,922	37,203	1,929	1,423,054
Total expenses	<u>\$ 45,985,572</u>	<u>\$ 1,859,210</u>	<u>\$ 875,133</u>	<u>\$ 48,719,915</u>	<u>\$ 52,509,069</u>	<u>\$ 2,077,324</u>	<u>\$ 1,005,774</u>	<u>\$ 55,592,167</u>

See notes to consolidated financial statements.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the years ended June 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Cash Flows from Operating Activities		
Change in net assets	\$ (5,980,886)	\$ 897,670
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,160,670	1,423,054
Amortization	952	11,418
Unrealized gain on investments, net	(1,290,796)	(144,270)
Provision for uninsured claims	(15,981)	1,027,500
Loss on disposal of property and equipment	67,705	202,243
Change in assets and liabilities:		
Accounts receivable	7,738,867	(4,372,263)
Prepaid expenses and deferred charges	62,990	(31,211)
Accounts payable and accrued expenses	(277,890)	(415,140)
Unemployment accrual	21,220	67,237
Deferred revenue	(312,763)	327,805
Net cash provided by (used in) operating activities	<u>1,174,088</u>	<u>(1,005,957)</u>
Cash Flows from Investing Activities		
Sale of investments, net of purchases	(158,283)	114,677
Purchases of property and equipment	(789,635)	(1,054,029)
Proceeds from sale of property and equipment	1,500	41,666
Divestiture of Second Harvest (Note 1)	-	(2,842,415)
Net cash used in investing activities	<u>(946,418)</u>	<u>(3,740,101)</u>
Cash Flows from Financing Activities		
Payment of legal settlements	(1,637,896)	(1,913,227)
Funds held for the accounts of others	(16,570)	26,502
Repayment of debt	(13,912)	(24,298)
Net cash used in financing activities	<u>(1,668,378)</u>	<u>(1,911,023)</u>
Net decrease in cash	<u>(1,440,708)</u>	<u>(6,657,081)</u>
Cash and cash equivalents		
Beginning of year	3,134,605	9,791,686
End of year	<u>\$ 1,693,897</u>	<u>\$ 3,134,605</u>
Supplemental Disclosure of Cash Flow Information		
Cash paid during the year for interest expense	<u>\$ 249</u>	<u>\$ 4,278</u>
Non-Cash Transactions		
Contributed goods and services	<u>\$ 501,298</u>	<u>\$ 561,707</u>
Divestiture of Second Harvest's non-cash assets and liabilities (Note 1)	<u>\$ -</u>	<u>\$ 12,815,195</u>

See notes to consolidated financial statements.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

1. Organization and Significant Accounting Policies

Catholic Charities Archdiocese of New Orleans (the "Agency"), a not-for-profit charitable organization of the Roman Catholic Church of the Archdiocese of New Orleans (the "Archdiocese"), operates health and community-based programs and provides administrative support and financial management services to separately operated charitable programs which it sponsors. The accompanying financial statements include the accounts of all charitable programs which it operates or sponsors.

The Agency has the ownership of PHILMAT, Inc., PACE Greater New Orleans, and Community Staffing Services as follows:

- PHILMAT, Inc. ("PHILMAT") was organized to provide health and community services to individuals within Louisiana. PHILMAT acts as local agent for the commodity supplemental food and warehouse program, Food for Families/Food for Seniors. Under this program, food provided by the United States Department of Agriculture (U.S.D.A.) is distributed by PHILMAT to eligible women, infants, children, and senior citizens, who are classified as low income and vulnerable to malnutrition.
- PACE Greater New Orleans ("PACE") is the corporate title for the Program for All-inclusive Care for the Elderly, a national model of healthcare for seniors. PACE was organized to provide community services such as medical treatment, social services, meals, activities, and transportation, allowing seniors to spend their final years at home rather than in a nursing home.
- Community Staffing Services is an alternative staffing organization that provides workers for companies in the Greater New Orleans Area and supports those workers before, during and after the placement through various programs of the Agency and its Subsidiaries. Community Staffing Services stands ready to provide skilled and unskilled workers to businesses in need of temporary and/or temporary-to-permanent staff. Activity for Community Staffing Services is included as part of Catholic Charities in the consolidating statements.

The financial statements of each of these subsidiaries are included in the consolidated financial statements. All significant inter-organizational accounts and transactions have been eliminated.

Divestiture of Second Harvest

During fiscal year 2011, Second Harvest Food Bank of Greater New Orleans and Acadiana ("Second Harvest") was owned by the Agency. Its function is to help relieve the problem of hunger in Louisiana through the distribution of food and related products to qualified charitable institutions. Effective July 1, 2011, Second Harvest was no longer an entity owned by the Agency. On July 29, 2011, Second Harvest's Articles of Incorporation were amended to change the sole member of the corporation from the Agency to the Archbishop or Administrator of the Archdiocese of New Orleans. In connection with this divestiture, net assets of \$15,657,610, including cash of \$2,842,415 were transferred to the control of the Archdiocese of New Orleans effective July 1, 2011.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

1. Organization and Significant Accounting Policies (continued)

Income Taxes

The Agency and Subsidiaries are nonprofit corporations organized under the laws of the State of Louisiana. They are exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code, and qualify as organizations that are not private foundations as defined in Section 509(a) of the code.

Generally accepted accounting principles require an organization to account for uncertainties in income taxes. The interpretation requires recognition and measurement of uncertain income tax positions using a "more-likely-than-not" approach. The Agency and Subsidiaries' tax returns for the years ended June 30, 2012, 2011 and 2010, remain open and subject to examination by taxing authorities. The Agency and Subsidiaries' 2013 tax returns have not been filed as of the report date.

Basis of Accounting

The consolidated financial statements of the Agency and Subsidiaries are prepared on the accrual basis of accounting.

Net Assets

Generally accepted accounting principles require reporting of information regarding financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets, based on donor stipulations and restrictions placed on contributions, if any. Accordingly, net assets and changes therein are classified and reported as follows:

- Unrestricted net assets - Contracts for services, contributions, and other revenues and expenditures of funds for the general operation of its programs.
- Temporarily restricted net assets - Contributions and other revenues specifically authorized by the donor or grantor to be used for specific purposes or to benefit specific accounting periods.
- Permanently restricted net assets - Contributions with donor-imposed restrictions that stipulate that resources be maintained permanently, but permits the use of all or part of the income derived.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue, income and expenses during the reporting period. Actual results could differ from those estimates.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

1. Organization and Significant Accounting Policies (continued)

Contributions

Contributions are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions. Support that is restricted by a donor is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of restrictions. When a restriction expires (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support. The value of contributed goods and services has been recorded as support and revenue and expense in the period received, provided there is an objective basis for measurement of the value of such goods and services and they are significant and form an integral part of the efforts of the program.

Contributions Receivable

Contributions are recognized when the donor makes a promise to give to the Agency and Subsidiaries that is in substance, unconditional. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair value based on available market quotes in the consolidated statements of financial position and as increases or decreases in unrestricted net assets unless their use is temporarily or permanently restricted by explicit donor stipulations or law. Unrealized gains that are restricted by donors are reported as increases in temporarily restricted net assets. Unrealized gains absent restriction and unrealized losses are reported as increases and decreases in unrestricted net assets.

Interest earned on donor-restricted investments is reported based on the existence or absence of donor-imposed restrictions. The Agency's endowments provide for a certain percentage of current year earnings to be returned to the endowment for perpetual investment. The return of these earnings is reported as increases in permanently restricted net assets. The remaining earnings are recorded as increases in unrestricted net assets and are available to the Agency for distribution in accordance with the endowment agreement or may be returned to the endowment by the Agency for perpetual investment. Realized gains and losses, and declines in value judged to be other than temporary, are included in net appreciation (depreciation) of investments. Realized gains and losses on the sales of securities are determined using the specific-identification method. A decline in the fair value of investments below cost that is deemed to be other than temporary results in a charge to change in net assets and the establishment of a new cost basis for the investment.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

1. Organization and Significant Accounting Policies (continued)

Program Accounts Receivable

Program accounts receivable represent billings which are based primarily on cost reimbursement or unit cost contracts with various governmental agencies. Program accounts receivable are stated at the amount management expects to collect from outstanding balances. Management considered subsequent collection results and wrote off all year-end balances that were deemed to be not collectible. Accordingly, a valuation allowance was determined to be unnecessary.

Funds Held for Others

The Agency and Subsidiaries receive funds that are passed through to other third-parties. These amounts are held until requested by and reimbursed to the third-party.

Property and Equipment

Property and equipment are carried at cost or, when acquired by donation or gift, at appraised values with subsequent additions at cost. The Agency and Subsidiaries' policy is to capitalize expenditures for these items in excess of \$2,000. Lesser amounts are expensed. Depreciation is provided using the straight-line basis over the estimated useful lives of the depreciable assets. Leasehold improvements are amortized over the shorter of the lease term or the estimated useful lives of the improvements.

The estimated useful lives used in determining depreciation and amortization follow:

<u>Classification</u>	<u>Lives in Years</u>
Buildings and improvements	20 - 60
Leasehold improvements	10 - 40
Equipment	5
Vehicle	3 - 10

Food Distribution

PHILMAT receives pass-through funding from the Louisiana Department of Health and Hospitals to administer and distribute commodity foods related to its Food for Families/ Food for Seniors programs. Because legal title to the food products does not pass to PHILMAT, neither the value of the food distributed to program beneficiaries nor the value of undistributed food on hand are reflected in the financial statements. The financial statements include only the costs of warehousing, distribution and administration of the program. See Note 16 for an estimate of the value of the food distributed to program beneficiaries.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

1. Organization and Significant Accounting Policies (continued)

Donated Facilities and Services

Donations of facilities are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Support arising from donated services is recognized if the services received (a) create or enhance long-lived assets, or (b) require specialized skills, provided by individuals possessing these skills, and would typically need to be purchased if not provided by donation.

During the years ended June 30, 2013 and 2012, the Agency and Subsidiaries recognized approximately \$501,000 and \$562,000, respectively, of donated facilities and services which are reflected in the consolidated statement of activities in the respective functional expenses categories. The Agency and Subsidiaries received other donated services in its various programs during the years ended June 30, 2013 and 2012. These services provided do not meet either criteria described above and are not reflected in the consolidated statement of activities.

Cash and Cash Equivalents

For the purposes of the statements of cash flows, cash and cash equivalents include bank deposits. The Agency and Subsidiaries' money market accounts are included in investments.

Functional Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the consolidated statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

2. Contributions Receivable

Contributions and private grants receivable are included in the consolidated financial statements as contributions receivable and revenue of the appropriate net asset category. Contributions receivable as of June 30, 2013 totaling \$25,539 are expected to be collected within one year.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

3. Investments

Investments of the various agencies of the Archdiocese have been pooled to maximize the return on the investments. Investments in the common investment pool consist primarily of debt and equity securities and mutual fund investments. The amounts recorded in the consolidated statement of financial position represent the Agency and Subsidiaries' share of the pool. The following summarizes the market value and the investment return for the years ended June 30:

	<u>2013</u>	<u>2012</u>
Balances at June 30	\$ 10,804,107	\$ 9,355,028
For the year ended June 30,		
Unrealized gain on investments	\$ 1,290,796	\$ 144,270

The unrestricted and restricted value of investments at June 30, 2013 is \$8,649,297 and \$2,154,810, respectively. The unrestricted and restricted value of investments at June 30, 2012, is \$7,601,006 and \$1,754,022, respectively.

4. Fair Value of Financial Instruments

FASB ASC 820, *Fair Value Measurements and Disclosures*, defines fair value, establishes a framework for measuring fair value, and expands disclosure about fair value. Fair value concepts are applied in recording investments.

FASB ASC 820 establishes a fair value hierarchy which prioritizes inputs to valuation techniques used to measure fair value. The term "inputs" refers broadly to the assumptions that market participants would use in pricing an asset or liability. Inputs may be based on independent market data ("observable inputs") or they may be internally developed ("unobservable inputs"). The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad categories. These levels include Level 1, unadjusted quoted prices in active markets for identical assets or liabilities; Level 2, directly or indirectly observable inputs other than quoted prices for the asset or liability, such as the quoted market prices for similar assets or liabilities; and Level 3, unobservable inputs for use when little or no market data exists, therefore, requiring an entity to develop its own assumptions. The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of the unobservable inputs.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

4. Fair Value of Financial Instruments (continued)

Investments of the Agency and Subsidiaries are held in pooled assets managed by the Archdiocese. The values of the Agency and Subsidiaries' investments in this pool are based on information provided by the Archdiocese. These investments are classified within Level 2 of the fair value hierarchy. There have been no changes in the methodology used as of June 30, 2013 and 2012.

The method described above may produce fair value calculations that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Agency believes its valuation methods are appropriate and consistent with those of other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

5. Endowments

The Board of the Agency and Subsidiaries is of the belief that they have a strong fiduciary duty to manage the assets of the Agency and Subsidiaries' endowments in the most prudent manner possible. The Board recognizes the intent of the endowment is to protect the donor with respect to expenditures from endowments. If this intent is clearly expressed by the donor, whether the intent is in a written gift instrument or not, the intent of the donor is followed. If not expressed, the Board ensures the assets of the endowment are spent in a prudent manner which considers the purpose of the fund, current economic conditions, and preservation of the fund. To follow these principles, the historic value of the fund is always maintained in permanently restricted net assets.

Distributions are paid only from annual earnings. If an annual income distribution does not occur, earnings are added to principal for growth.

Endowment Investment and Spending Policies. Agency and Subsidiaries have adopted investment and spending policies, approved by the Board, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of these endowment assets over the long-term. The endowment's assets are invested in the Archdiocese of New Orleans' investment pool, as previously described. Agency and Subsidiaries' spending and investment policies work together to achieve this objective. Spending is approved by the Board, based on the needs of Agency and Subsidiaries.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

5. Endowments (continued)

The table below represents the endowment related activity for the fiscal year ending June 30, 2013:

	Unrestricted	Permanently Restricted	Total
Endowment net assets, beginning of year	\$ -	\$ 1,106,721	\$ 1,106,721
Contributions	-	68,000	68,000
Net realized and unrealized gains/losses	-	144,627	144,627
Program expenses	(59,118)	-	(59,118)
Transfer	59,118	(59,118)	-
Endowment net assets, end of year	<u>\$ -</u>	<u>\$ 1,260,230</u>	<u>\$ 1,260,230</u>

The table below represents the endowment related activity for the fiscal year ending June 30, 2012:

	Unrestricted	Permanently Restricted	Total
Endowment net assets, beginning of year	\$ 437,970	\$ 2,359,083	\$ 2,797,053
Contributions	-	3,000	3,000
Net realized and unrealized gains/losses	-	8,586	8,586
Program expenses	(54,667)	-	(54,667)
Transfer	54,667	(54,667)	-
Divestiture of Second Harvest	(437,970)	(1,209,281)	(1,647,251)
Endowment net assets, end of year	<u>\$ -</u>	<u>\$ 1,106,721</u>	<u>\$ 1,106,721</u>

6. Property and Equipment

A summary of property and equipment at June 30 is as follows:

	2013	2012
Buildings and improvements	\$ 20,514,346	\$ 17,977,309
Leasehold improvements	3,705,522	5,881,056
Equipment	3,647,510	3,784,301
Vehicles	3,782,133	3,695,923
Construction in progress	1,160,333	1,065,804
Land	865,005	865,005
	<u>33,674,849</u>	<u>33,269,398</u>
Less accumulated depreciation and amortization	17,513,491	16,667,800
Total property and equipment, net	<u>\$ 16,161,358</u>	<u>\$ 16,601,598</u>

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

7. Loans Payable

Loans payable at June 30 are summarized as follows:

	<u>2013</u>	<u>2012</u>
Mortgage notes payable in monthly installments approximating \$2,750, including interest at an annually adjustable rate (ranging from 2.909% to 7.86%); final installments due between December 2013 and June 2014; collateralized by real estate with a book value approximating in excess of the loan payable at June 30, 2013 and 2012.	\$ 2,541	\$ 16,453

Annual principal payments on loans payable at June 30, 2013 are as follows: \$2,541 due in 2014.

No interest was capitalized in 2013 or 2012.

8. Restrictions on Net Assets

Temporarily restricted net assets are restricted by donors for specific programs, purposes, or to assist specific departments of the Agency and Subsidiaries. These restrictions are considered to expire when expenditures for restricted purposes are made.

The following sets forth the composition of temporarily restricted net assets at June 30.

	<u>2013</u>	<u>2012</u>
Hurricane relief	\$ 842,742	\$ 515,859
Relief services to children	568,215	564,132
Operations of Shirley Landry Benson PACE Center	-	254,012
Purchases of capital assets	777,768	777,768
United Way allocation for subsequent fiscal year	326,797	715,596
Oil Spill relief	1,861,205	8,945,703
Mental health services	567,861	720,931
Operations and purchase of mobile medical unit	220,750	-
Other restrictions	1,036,460	1,422,854
Totals	<u>\$ 6,201,798</u>	<u>\$ 13,916,855</u>

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

8. Restrictions on Net Assets (continued)

The following temporarily restricted net assets were released during the years ended June 30, due to satisfaction of donor restrictions:

	<u>2013</u>	<u>2012</u>
Hurricane relief	\$ 305,348	\$ 1,386,500
Operations of Shirley Landry Benson PACE Center	263,045	217,658
Purchases of capital assets	-	10,000
United Way allocation for subsequent fiscal year	748,096	929,387
Oil Spill relief	7,097,178	10,416,534
Mental health services	153,070	160,631
Operations and purchase of mobile medical unit	79,250	-
Other restrictions	<u>1,191,977</u>	<u>1,434,219</u>
Totals	<u><u>\$ 9,837,964</u></u>	<u><u>\$ 14,554,929</u></u>

Permanently restricted net assets consist of endowment fund assets to be held indefinitely. At June 30, 2013 and 2012, the permanently restricted net assets include the Catholic Charities Gift of Life endowment fund in the amount of \$1,260,230 and \$1,106,721, respectively.

9. Retirement Plans

The Agency and Subsidiaries offer a 401(k) defined contribution plan to its employees. Employees electing to participate in the plan are required to contribute a minimum of 3% of their salaries, and may elect to contribute up to a 16% maximum. The plan requires the Agency and Subsidiaries to contribute an amount equal to 3.5% of the participants' salaries. The plan expense also includes an additional 2.0% contribution by the Agency and Subsidiaries to cover costs for life insurance and disability insurance for the employees. Any remaining funds from the 2.0% contribution may be used as a discretionary employer contribution to the plan. The plan administrator is the Archdiocese. The Agency and Subsidiaries contributed approximately \$801,000 and \$775,000, for the years ended June 30, 2013 and 2012, respectively.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

10. Expenses by Program

Details of total expenses by program for the years ended June 30 are as follows:

	<u>2013</u>	<u>2012</u>
Adult Day Health Care	\$ 1,329,593	\$ 1,353,990
Community Centers and Services	9,595,518	17,160,677
Food For Families	4,969,740	5,365,075
Head Start	5,320,695	4,818,486
Non-Residential Day Programs	7,426,239	7,941,171
PACE	11,339,964	10,707,012
Padua Pediatrics and Adult	5,078,710	4,140,671
Residential Special Needs	3,659,456	4,105,085
Totals	<u>\$ 48,719,915</u>	<u>\$ 55,592,167</u>

11. Related Party Transactions

The controlling member of the Agency, the Archbishop of New Orleans, also serves as president of the Roman Catholic Church of the Archdiocese of New Orleans and the controlling member of all other corporations, board of trustees and separate activities sponsored by, or operated under the auspices of the Archdiocese of New Orleans. In the normal course of operations, the Archdiocese will make available to the Agency and its affiliated agencies specific assistance in the form of operating subsidies, loans, casualty insurance, etc. The Agency paid the Archdiocese for general liability, property coverage, workmen's compensation, vehicle and other insurance, secured on its behalf of \$1,184,000 and \$1,071,000 for the years ended June 30, 2013 and 2012, respectively. The Agency paid the Archdiocese for rent and other operating costs totaling \$462,000 and \$878,000 for the years ended June 30, 2013 and 2012, respectively. In addition, the Agency received reimbursements from the Archdiocese of \$175,840 and \$59,500 for costs related to employees for the years ended June 30, 2013 and 2012, respectively.

The Agency has a line of credit with the Archdiocese for \$5.0 million at a 4.1 % annual interest rate for the years ended June 30, 2013 and 2012. No amounts were outstanding as of June 30, 2013 or 2012.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

11. Related Party Transactions (continued)

Other transactions with entities operated under the auspices of the Archdiocese of New Orleans are as follows. The Agency has a signed memorandum of understanding for the period January 15, 2011 through January 14, 2013 with The Mental Health Association Development Corporation and Christopher Homes, Inc. to provide a residential support group living program for group home residents. During the fiscal years ended June 30, 2013 and 2012, the Agency received \$38,640 and \$7,100, respectively from The Mental Health Association Development Corporation under this agreement. Also, the Agency has a signed memorandum of understanding beginning April 15, 2012 through April 30, 2013 with Christopher Homes, Inc. and Monsignor Wynhoven Apartments, Inc. The agreement allows the Agency to utilize the community kitchen and dining room facilities at Wynhoven to prepare meals for the residents and catering events. Under the agreement, the Agency pays a lease rate of \$1.00 per year. During the fiscal years ended June 30, 2013 and 2012, the Agency and Subsidiaries paid Chateau de Notre Dame and Wynhoven Health Care Center, a total of \$133,965 and \$733,979, respectively, for participant care.

As described in Note 1, the Agency transferred Second Harvest to the Archdiocese effective July 1, 2011.

12. Leases

The Agency operates a portion of its community social service programs in leased facilities under operating leases expiring at various dates through the fiscal year 2017. The leases are subject to cancellation under certain circumstances, including substantial changes in funding in the Agency's programs. The following is a schedule by year of future minimum rental payments required under those leases and under equipment leases that have initial or remaining lease terms in excess of one year as of June 30.

2014	\$	237,867
2015		182,772
2016		131,284
2017		18,600
	\$	<u>570,523</u>

The rental expense for all operating leases for the years ended June 30, 2013 and 2012 approximated \$961,000 and \$989,000, respectively.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

13. Significant Contracts and Grants

For the years ended June 30, 2013 and 2012, \$21,654,467 and \$21,450,363, respectively, of the Agency and Subsidiaries' governmental financial assistance was from the U.S. Department of Health and Human Services and \$4,785,096 and \$5,507,965, respectively, of the Agency and Subsidiaries' governmental financial assistance was from the U.S. Department of Agriculture. Management believes that the Agency and Subsidiaries are in compliance with the provisions of these contracts and grants and that the findings of an audit, if any, would not have a material impact on the financial statements.

14. Commitments and Contingencies

The Agency and Subsidiaries are party to various litigations and other claims, the outcome of which cannot be presently determined. Although management intends to vigorously defend against such litigations and claims, \$85,000 and \$1,739,000 at June 30, 2013 and 2012, respectively, has been accrued for all matters. Management's opinion is that the outcome of such matters would not have a significant effect on the Agency and Subsidiaries financial position in excess of the amounts accrued. Included in the accrual at June 30, 2013 and 2012 is \$85,000 and \$1,694,000, respectively, in unrestricted net assets, designated by the Board of Directors of Catholic Charities (the Board) for the replacement of drywall and repairs to homes rebuilt with tainted Chinese drywall following Hurricane Katrina by the Helping Hands program.

The Agency and Subsidiaries are exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health and accident benefits. The Agency is a participant in the Archdiocese self insurance plan. In addition to this coverage, the Agency also purchases commercial insurance coverage as necessary.

15. Concentrations of Credit Risk

As of June 30, 2013 and 2012, program accounts receivable consisted primarily of amounts due from governmental sources.

As of June 30, 2013 and 2012, the Agency and Subsidiaries had bank accounts at one financial institution which exceeded the \$250,000 limit insured by the Federal Deposit Insurance Corporation (FDIC) by approximately \$2,541,000 and \$2,621,000, respectively.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

16. PHILMAT Commodity Food Issued (Unaudited)

PHILMAT receives pass-through funding from the Louisiana Department of Health and Hospitals to administer and distribute commodity foods related to its Food for Families/ Food for Seniors programs. Because legal title to the food products does not pass to PHILMAT, neither the value of the food distributed to program beneficiaries nor the value of undistributed food on hand are reflected in the financial statements. The financial statements include only the costs of warehousing, distribution and administration of the program. Pass-thru funding received by PHILMAT for their administration and distribution services totaled \$4,297,774 and \$5,043,479, for the years ended June 30, 2013 and 2012, respectively. Statistical information related to commodity foods issued by the Food for Families/Food for Seniors program during the years ended June 30, 2013 and 2012 included dollars of \$17,644,811 and \$18,741,093, respectively, and pounds of 23,094,351 and 23,802,221 respectively.

17. Board of Directors Compensation

The members of the Agency's board of directors were not compensated during the years ended June 30, 2013 and 2012.

18. New Orleans Family Justice Center

On September 29, 2011, the Agency's board of directors approved the recommendation to allow the New Orleans Family Justice Center (NOFJC), a program of the Agency, to become a separate nonprofit entity. The nonprofit entity is named the New Orleans Family Justice Alliance (NOFJA). NOFJA is not a related party of the Agency. Property with a net book value of \$153,953 as of June 30, 2012 acquired for NOFJC was transferred from the Agency to NOFJA. The Agency's contract with the Louisiana Commission on Law Enforcement was transferred to NOFJA including the \$222,565 unspent contract balance on June 30, 2012. An existing grant contract with the Department of Justice for NOFJC could not be transferred to NOFJA, and as a result, the grant will continue to be funded through the Agency to NOFJA until the end of the contract on December 31, 2013.

19. Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, November 19, 2013, and determined that an event occurred that require disclosure. On October 18, 2013, the Agency and Subsidiaries signed a construction contract in the amount of \$1,483,150 to renovate a PACE facility on the Westbank of the greater New Orleans area. The facility will be used as an adult day healthcare center.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

CONSOLIDATING STATEMENTS OF FINANCIAL POSITION

	June 30, 2013					June 30, 2012				
	Catholic Charities	PHILMAT	PACE	Eliminations	Totals	Catholic Charities	PHILMAT	PACE	Eliminations	Totals
ASSETS										
Cash and cash equivalents	\$ 1,691,797	\$ 300	\$ 1,408,867	\$ (1,407,067)	\$ 1,693,897	\$ 3,269,841	\$ 2,867	\$ 1,242,315	\$ (1,380,418)	\$ 3,134,605
Program accounts receivable	2,840,954	383,312	224,045	-	3,448,311	4,521,835	912,816	160,786	-	5,595,437
Contributions receivable:										
Pledges	25,604	(65)	-	-	25,539	5,026,839	-	190,967	-	5,217,806
United Way	304,797	22,000	-	-	326,797	733,223	-	-	-	733,223
Other receivables	57,823	-	-	-	57,823	50,871	-	-	-	50,871
Prepaid expenses and deferred charges	327,352	7,362	4,740	-	339,454	390,343	7,362	5,691	-	403,396
Investments	10,804,107	-	-	-	10,804,107	9,355,028	-	-	-	9,355,028
Property and equipment - net	6,876,133	4,671,906	4,613,319	-	16,161,358	7,382,249	5,013,932	4,205,417	-	16,601,598
Due (to) from affiliate	(2,807,734)	(915,174)	2,315,841	1,407,067	-	(2,098,508)	(1,961,775)	2,679,865	1,380,418	-
Total assets	<u>\$ 20,120,833</u>	<u>\$ 4,169,641</u>	<u>\$ 8,566,812</u>	<u>\$ -</u>	<u>\$ 32,857,286</u>	<u>\$ 28,631,721</u>	<u>\$ 3,975,202</u>	<u>\$ 8,485,041</u>	<u>\$ -</u>	<u>\$ 41,091,964</u>
LIABILITIES AND NET ASSETS										
Liabilities:										
Accounts payable and accrued expenses	\$ 1,406,598	\$ 230,009	\$ 857,146	\$ -	\$ 2,493,753	\$ 1,473,234	\$ 258,334	\$ 1,040,075	\$ -	\$ 2,771,643
Deferred revenue	15,353	-	-	-	15,353	665	-	327,451	-	328,116
Unemployment accrual	92,448	39,227	74	-	131,749	66,168	37,463	6,898	-	110,529
Accrual for uninsured claims	85,396	-	-	-	85,396	1,739,273	-	-	-	1,739,273
Loans payable	2,541	-	-	-	2,541	16,453	-	-	-	16,453
Funds held for others	220,661	15,592	2,645	-	238,898	237,231	15,592	2,645	-	255,468
Total liabilities	<u>1,822,997</u>	<u>284,828</u>	<u>859,865</u>	<u>-</u>	<u>2,967,690</u>	<u>3,533,024</u>	<u>311,389</u>	<u>1,377,069</u>	<u>-</u>	<u>5,221,482</u>
Net assets:										
Unrestricted	11,075,261	3,755,364	7,596,943	-	22,427,568	10,546,586	3,556,364	6,743,956	-	20,846,906
Temporarily restricted	5,962,345	129,449	110,004	-	6,201,798	13,445,390	107,449	364,016	-	13,916,855
Permanently restricted	1,260,230	-	-	-	1,260,230	1,106,721	-	-	-	1,106,721
Total net assets	<u>18,297,836</u>	<u>3,884,813</u>	<u>7,706,947</u>	<u>-</u>	<u>29,889,596</u>	<u>25,098,697</u>	<u>3,663,813</u>	<u>7,107,972</u>	<u>-</u>	<u>35,870,482</u>
Total liabilities and net assets	<u>\$ 20,120,833</u>	<u>\$ 4,169,641</u>	<u>\$ 8,566,812</u>	<u>\$ -</u>	<u>\$ 32,857,286</u>	<u>\$ 28,631,721</u>	<u>\$ 3,975,202</u>	<u>\$ 8,485,041</u>	<u>\$ -</u>	<u>\$ 41,091,964</u>

See accompanying independent auditors' report.

**CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA**

CONSOLIDATING STATEMENT OF ACTIVITIES

For the year ended June 30, 2013

	Catholic Charities				PHILMAT			PACE			Totals			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenues														
Public support:														
Contributions	\$ 4,509,608	\$ 1,732,876	\$ 68,000	\$ 6,310,484	\$ 628,512	\$ -	\$ 628,512	\$ 56,538	\$ 9,033	\$ 65,571	\$ 5,194,658	\$ 1,741,909	\$ 68,000	\$ 7,004,567
Contributed goods and services	501,298	-	-	501,298	-	-	-	-	-	-	501,298	-	-	501,298
United Way														
Southeast Louisiana:														
Allocations	4,204	264,797	-	269,001	-	-	-	-	-	-	4,204	264,797	-	269,001
Designations	110,744	-	-	110,744	19,386	-	19,386	-	-	-	130,130	-	-	130,130
Combined Federal Campaign	26,251	-	-	26,251	4,595	-	4,595	-	-	-	30,846	-	-	30,846
St. Charles Parish:														
Allocations	15,025	-	-	15,025	-	-	-	-	-	-	15,025	-	-	15,025
St. John Parish:														
Allocations	-	72,500	-	72,500	11,000	22,000	33,000	-	-	-	11,000	94,500	-	105,500
Special events (net of direct costs)	254,333	-	-	254,333	-	-	-	45,848	-	45,848	300,181	-	-	300,181
Total public support	5,421,463	2,070,173	68,000	7,559,636	663,492	22,000	685,492	102,386	9,033	111,419	6,187,342	2,101,206	68,000	8,356,548
Governmental financial assistance:														
Federal	13,636,967	-	-	13,636,967	4,313,445	-	4,313,445	11,708,417	-	11,708,417	29,658,829	-	-	29,658,829
Other governmental agencies	487,615	-	-	487,615	36,785	-	36,785	-	-	-	524,400	-	-	524,400
Total governmental financial assistance	14,124,582	-	-	14,124,582	4,350,230	-	4,350,230	11,708,417	-	11,708,417	30,183,229	-	-	30,183,229
Other Revenue:														
Program service fees	2,252,223	-	-	2,252,223	79,970	-	79,970	59,306	-	59,306	2,391,499	-	-	2,391,499
Rent	141	-	-	141	4,800	-	4,800	-	-	-	4,941	-	-	4,941
Miscellaneous	451,632	-	-	451,632	4,518	-	4,518	-	-	-	456,150	-	-	456,150
Loss on disposition of property	(57,683)	-	-	(57,683)	-	-	-	(10,022)	-	(10,022)	(67,705)	-	-	(67,705)
Property recoveries	32,875	-	-	32,875	20,877	-	20,877	69,819	-	69,819	123,571	-	-	123,571
Net assets released from restrictions - operations	9,634,038	(9,574,920)	(59,118)	-	-	-	-	263,045	(263,045)	-	9,897,083	(9,837,965)	(59,118)	-
Total other revenue	12,313,226	(9,574,920)	(59,118)	2,679,188	110,165	-	110,165	382,148	(263,045)	119,103	12,805,539	(9,837,965)	(59,118)	2,908,456
Total revenue	31,859,271	(7,504,747)	8,882	24,363,406	5,123,888	22,000	5,145,888	12,192,951	(254,012)	11,938,939	49,176,110	(7,736,759)	8,882	41,448,233
Expenses														
Program services	30,210,236	-	-	30,210,236	4,805,983	-	4,805,983	10,969,353	-	10,969,353	45,985,572	-	-	45,985,572
Management and general	1,251,730	-	-	1,251,730	257,477	-	257,477	350,003	-	350,003	1,859,210	-	-	1,859,210
Fundraising	823,698	-	-	823,698	30,827	-	30,827	20,608	-	20,608	875,133	-	-	875,133
Total expenses	32,285,664	-	-	32,285,664	5,094,287	-	5,094,287	11,339,964	-	11,339,964	48,719,915	-	-	48,719,915
Change in net assets before investment activity	(426,393)	(7,504,747)	8,882	(7,922,258)	29,601	22,000	51,601	852,987	(254,012)	598,975	456,195	(7,736,759)	8,882	(7,271,882)
Investment income	955,068	21,702	144,627	1,121,397	169,399	-	169,399	-	-	-	1,124,467	21,702	144,627	1,290,796
Change in net assets	528,675	(7,483,045)	153,509	(6,800,861)	199,000	22,000	221,000	852,987	(254,012)	598,975	1,580,662	(7,715,057)	153,509	(5,980,886)
Net assets														
Beginning of year	10,546,586	13,445,390	1,106,721	25,098,697	3,556,364	107,449	3,663,813	6,743,956	364,016	7,107,972	20,846,906	13,916,855	1,106,721	35,870,482
Interprogram transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
End of year	\$ 11,075,261	\$ 5,962,345	\$ 1,260,230	\$ 18,297,836	\$ 3,755,364	\$ 129,449	\$ 3,884,813	\$ 7,596,943	\$ 110,004	\$ 7,706,947	\$ 22,427,568	\$ 6,201,798	\$ 1,260,230	\$ 29,889,596

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

CONSOLIDATING STATEMENT OF ACTIVITIES

For the year ended June 30, 2012

	Catholic Charities				PHILMAT			PACE		
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Revenues										
Public support:										
Contributions	\$ 3,444,888	\$ 15,947,200	\$ 3,000	\$ 19,395,088	\$ 432,812	\$ -	\$ 432,812	\$ 74,359	\$27,658	\$ 102,017
Contributed goods and services	561,707	-	-	561,707	-	-	-	-	-	-
United Way										
Southeast Louisiana:										
Allocations	41	421,932	-	421,973	-	-	-	-	-	-
Designations	199,917	-	-	199,917	10,000	-	10,000	-	-	-
Combined Federal Campaign	26,474	-	-	26,474	-	-	-	-	-	-
St. Charles Parish:										
Allocations	-	293,664	-	293,664	-	-	-	-	-	-
St. John Parish:										
Allocations	56,825	-	-	56,825	-	-	-	-	-	-
Special events (net of direct costs)	227,278	-	-	227,278	-	-	-	-	-	-
Total public support	4,517,130	16,662,796	3,000	21,182,926	442,812	-	442,812	74,359	27,658	102,017
Governmental financial assistance:										
Federal	14,747,776	1,508	-	14,749,284	5,200,609	-	5,200,609	11,143,047	-	11,143,047
Other governmental agencies	1,123,521	-	-	1,123,521	65,107	-	65,107	-	-	-
Total governmental financial assistance	15,871,297	1,508	-	15,872,805	5,265,716	-	5,265,716	11,143,047	-	11,143,047
Other Revenue:										
Program service fees	2,172,380	-	-	2,172,380	9,626	-	9,626	49,188	-	49,188
Rent	11,983	-	-	11,983	2,475	-	2,475	-	-	-
Miscellaneous	249,074	-	-	249,074	5,469	-	5,469	90	-	90
Loss on disposition of property	(202,243)	-	-	(202,243)	-	-	-	-	-	-
Property recoveries	20,261	-	-	20,261	6,037	-	6,037	11,904	-	11,904
Net assets released from restrictions - operations	14,381,938	(14,327,271)	(54,667)	-	-	-	-	227,658	(227,658)	-
Total other revenue	16,633,393	(14,327,271)	(54,667)	2,251,455	23,607	-	23,607	288,840	(227,658)	61,182
Total revenue	37,021,820	2,337,033	(51,667)	39,307,186	5,732,135	-	5,732,135	11,506,246	(200,000)	11,306,246
Expenses										
Program services	36,736,289	-	-	36,736,289	5,445,489	-	5,445,489	10,327,291	-	10,327,291
Management and general	1,397,071	-	-	1,397,071	305,078	-	305,078	375,175	-	375,175
Fundraising	995,918	-	-	995,918	5,310	-	5,310	4,546	-	4,546
Total expenses	39,129,278	-	-	39,129,278	5,755,877	-	5,755,877	10,707,012	-	10,707,012
Change in net assets before investment activity	(2,107,458)	2,337,033	(51,667)	177,908	(23,742)	-	(23,742)	799,234	(200,000)	599,234
Investment income	83,804	49,789	8,586	142,179	2,091	-	2,091	-	-	-
Change in net assets	(2,023,654)	2,386,822	(43,081)	320,087	(21,651)	-	(21,651)	799,234	(200,000)	599,234
Net assets										
Beginning of year	12,548,050	11,080,758	1,149,802	24,778,610	3,600,205	85,259	3,685,464	5,944,722	564,016	6,508,738
Divestiture of Second Harvest (Note 1)	-	-	-	-	-	-	-	-	-	-
Interprogram transfers	22,190	(22,190)	-	-	(22,190)	22,190	-	-	-	-
End of year	\$ 10,546,586	\$ 13,445,390	\$ 1,106,721	\$ 25,098,697	\$ 3,556,364	\$ 107,449	\$ 3,663,813	\$ 6,743,956	\$ 364,016	\$ 7,107,972

(continued)

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

CONSOLIDATING STATEMENT OF ACTIVITIES, CONTINUED

For the year ended June 30, 2012

	Second Harvest				Totals			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenues								
Public support:								
Contributions	\$ -	\$ -	\$ -	\$ -	\$ 3,952,059	\$ 15,974,858	\$ 3,000	\$ 19,929,917
Contributed goods and services	-	-	-	-	561,707	-	-	561,707
United Way								
Southeast Louisiana:								
Allocations	-	-	-	-	41	421,932	-	421,973
Designations	-	-	-	-	209,917	-	-	209,917
Combined Federal Campaign	-	-	-	-	26,474	-	-	26,474
St. Charles Parish:								
Allocations	-	-	-	-	-	293,664	-	293,664
St. John Parish:								
Allocations	-	-	-	-	56,825	-	-	56,825
Special events (net of direct costs)	-	-	-	-	227,278	-	-	227,278
Total public support	-	-	-	-	5,034,301	16,690,454	3,000	21,727,755
Governmental financial assistance:								
Federal	-	-	-	-	31,091,432	1,508	-	31,092,940
Other governmental agencies	-	-	-	-	1,188,628	-	-	1,188,628
Total governmental financial assistance	-	-	-	-	32,280,060	1,508	-	32,281,568
Other Revenue:								
Program service fees	-	-	-	-	2,231,194	-	-	2,231,194
Rent	-	-	-	-	14,458	-	-	14,458
Miscellaneous	-	-	-	-	254,633	-	-	254,633
Loss on disposition of property	-	-	-	-	(202,243)	-	-	(202,243)
Property recoveries	-	-	-	-	38,202	-	-	38,202
Net assets released from restrictions - operations	-	-	-	-	14,609,596	(14,554,929)	(54,667)	-
Total other revenue	-	-	-	-	16,945,840	(14,554,929)	(54,667)	2,336,244
Total revenue	-	-	-	-	54,260,201	2,137,033	(51,667)	56,345,567
Expenses								
Program services	-	-	-	-	52,509,069	-	-	52,509,069
Management and general	-	-	-	-	2,077,324	-	-	2,077,324
Fundraising	-	-	-	-	1,005,774	-	-	1,005,774
Total expenses	-	-	-	-	55,592,167	-	-	55,592,167
Change in net assets before investment activity	-	-	-	-	(1,331,966)	2,137,033	(51,667)	753,400
Investment income	-	-	-	-	85,895	49,789	8,586	144,270
Change in net assets	-	-	-	-	(1,246,071)	2,186,822	(43,081)	897,670
Net assets								
Beginning of year	13,511,008	937,321	1,209,281	15,657,610	35,603,985	12,667,354	2,359,083	50,630,422
Divestiture of Second Harvest (Note 1)	(13,511,008)	(937,321)	(1,209,281)	(15,657,610)	(13,511,008)	(937,321)	(1,209,281)	(15,657,610)
Interprogram transfers	-	-	-	-	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -	\$ 20,846,906	\$ 13,916,855	\$ 1,106,721	\$ 35,870,482

See accompanying independent auditors' report.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2013
(with comparative totals for 2012)

	Catholic Charities				PHILMAT			
	Program Services	Management and General	Fund-raising	Total	Program Services	Management and General	Fund-raising	Total
Salaries	\$ 13,601,246	\$ 771,878	\$ 408,558	\$ 14,781,682	\$ 2,238,323	\$ 158,773	\$ 15,290	\$ 2,412,386
Employee benefits	2,040,397	102,833	61,831	2,205,061	362,308	21,152	2,314	385,774
Payroll Taxes	1,000,835	53,293	29,727	1,083,855	167,564	10,962	1,113	179,639
Total salaries and related expenses	16,642,478	928,004	500,116	18,070,598	2,768,195	190,887	18,717	2,977,799
Professional fees and contract services	1,420,442	104,482	223,425	1,748,349	60,375	21,492	8,361	90,228
Supplies and other operating expenses	1,409,237	19,683	44,205	1,473,125	379,305	4,049	1,654	385,008
Equipment expense	267,134	18,824	5,093	291,051	54,313	3,872	191	58,376
Occupancy	1,862,816	74,576	18,835	1,956,227	431,567	15,340	705	447,612
Travel and transportation	384,139	2,791	2,016	388,946	434,762	574	75	435,411
Personnel recruitment and development	87,815	17,489	1,939	107,243	4,911	3,597	73	8,581
Insurance	503,399	23,937	7,933	535,269	301,747	4,924	297	306,968
Food	600,240	59	3	600,302	2,155	12	-	2,167
Contributed goods and services	501,298	-	-	501,298	-	-	-	-
Litigation and related changes in estimate	(15,981)	-	-	(15,981)	-	-	-	-
Chinese drywall repairs	-	-	-	-	-	-	-	-
Miscellaneous	139,382	36,800	19,032	195,214	11,234	7,570	713	19,517
Specific assistance to individuals	5,791,252	-	-	5,791,252	7,965	-	-	7,965
Interest	249	-	-	249	-	-	-	-
Amortization	-	-	-	-	-	-	-	-
Depreciation	616,336	25,085	1,101	642,522	349,454	5,160	41	354,655
Total expenses	\$ 30,210,236	\$ 1,251,730	\$ 823,698	\$ 32,285,664	\$ 4,805,983	\$ 257,477	\$ 30,827	\$ 5,094,287

(continued)

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES, CONTINUED

For the year ended June 30, 2013
(with comparative totals for 2012)

	PACE				2013 Consolidated Totals				2012 Consolidated Totals
	Program Services	Management and General	Fund-raising	Total	Program Services	Management and General	Fund-raising	Total	Totals
Salaries	\$ 3,256,036	\$ 215,829	\$ 10,221	\$ 3,482,086	\$ 19,095,605	\$ 1,146,480	\$ 434,069	\$ 20,676,154	\$ 22,138,436
Employee benefits	418,897	28,754	1,547	449,198	2,821,602	152,739	65,692	3,040,033	3,265,125
Payroll Taxes	237,547	14,901	744	253,192	1,405,946	79,156	31,584	1,516,686	1,603,868
Total salaries and related expenses	3,912,480	259,484	12,512	4,184,476	23,323,153	1,378,375	531,345	25,232,873	27,007,429
Professional fees and contract services	1,239,854	29,215	5,590	1,274,659	2,720,671	155,189	237,376	3,113,236	2,618,645
Supplies and other operating expenses	224,269	5,504	1,106	230,879	2,012,811	29,236	46,965	2,089,012	1,942,229
Equipment expense	92,451	5,263	127	97,841	413,898	27,959	5,411	447,268	572,785
Occupancy	248,548	20,853	471	269,872	2,542,931	110,769	20,011	2,673,711	2,798,116
Travel and transportation	398,554	780	50	399,384	1,217,455	4,145	2,141	1,223,741	1,270,411
Personnel recruitment and development	46,889	4,890	49	51,828	139,615	25,976	2,061	167,652	272,362
Insurance	243,360	6,693	198	250,251	1,048,506	35,554	8,428	1,092,488	836,716
Food	127,981	17	-	127,998	730,376	88	3	730,467	728,996
Contributed goods and services	-	-	-	-	501,298	-	-	501,298	561,707
Litigation and related changes in estimate	-	-	-	-	(15,981)	-	-	(15,981)	27,500
Chinese drywall repairs	-	-	-	-	-	-	-	-	1,000,000
Miscellaneous	33,752	17,304	505	51,561	184,368	61,674	20,250	266,292	153,570
Specific assistance to individuals	4,236,770	-	-	4,236,770	10,035,987	-	-	10,035,987	14,362,951
Interest	-	-	-	-	249	-	-	249	4,278
Amortization	952	-	-	952	952	-	-	952	11,418
Depreciation	163,493	-	-	163,493	1,129,283	30,245	1,142	1,160,670	1,423,054
Total expenses	\$ 10,969,353	\$ 350,003	\$ 20,608	\$ 11,339,964	\$ 45,985,572	\$ 1,859,210	\$ 875,133	\$ 48,719,915	\$ 55,592,167

See accompanying independent auditors' report.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

CONSOLIDATING SCHEDULE OF ACTIVITIES BY PROGRAM SERVICES

For the year ended June 30, 2013

								PHILMAT				2013
	Head Start	Adult Day Health Care	Padua Pediatrics and Adult	Community Centers and Services	Residential Special Needs	Non-Residential Day Programs	Totals	Food for Families	Community Centers and Services	Totals	PACE	Consolidated Totals
Revenues												
Public support:												
Contributions	\$ 463,492	\$ 114,176	\$ 724,657	\$ 1,800,522	\$ 352,121	\$ 2,855,516	\$ 6,310,484	\$ 597,157	\$ 31,355	\$ 628,512	\$ 65,571	\$ 7,004,567
Contributed goods and services	150,595	52,200	1,160	30,000	93,075	174,268	501,298	-	-	-	-	501,298
United Way:												
Southeast Louisiana:												
Allocations	76,175	23,726	-	94,950	51,000	23,150	269,001	-	-	-	-	269,001
Designations	31,128	9,825	-	22,690	15,640	31,461	110,744	-	19,386	19,386	-	130,130
Combined Federal Campaign	7,380	2,328	-	5,378	3,708	7,457	26,251	-	4,595	4,595	-	30,846
St. Charles Parish:												
Allocations	-	-	-	15,000	-	25	15,025	-	-	-	-	15,025
St. John Parish:												
Allocations	-	-	-	-	-	72,500	72,500	-	33,000	33,000	-	105,500
Special events (net of direct costs)	-	-	-	785	-	253,548	254,333	-	-	-	45,848	300,181
Total public support	728,770	202,255	725,817	1,969,325	515,544	3,417,925	7,559,636	597,157	88,336	685,493	111,419	8,356,548
Governmental financial assistance:												
Federal	4,778,952	303,072	3,671,512	638,305	2,583,620	1,661,506	13,636,967	4,297,774	15,671	4,313,445	11,708,417	29,658,829
Other governmental agencies	-	126,966	-	176,983	135,197	48,469	487,615	-	36,785	36,785	-	524,400
Total governmental financial assistance	4,778,952	430,038	3,671,512	815,288	2,718,817	1,709,975	14,124,582	4,297,774	52,456	4,350,230	11,708,417	30,183,229
Other Revenue:												
Program service fees	-	221,661	231,989	241,442	162,877	1,394,254	2,252,223	80,000	(30)	79,970	59,306	2,391,499
Rent	-	-	-	500	-	(359)	141	-	4,800	4,800	-	4,941
Miscellaneous	-	967	2,098	55	1,813	446,699	451,632	2,560	1,958	4,518	-	456,150
Gain (loss) on disposition of property	-	-	(4,153)	(815)	(52,715)	-	(57,683)	-	-	-	(10,022)	(67,705)
Property recoveries	-	-	14,364	17,225	-	1,286	32,875	20,877	-	20,877	69,819	123,571
Total other revenue	-	222,628	244,298	258,407	111,975	1,841,880	2,679,188	103,437	6,728	110,165	119,103	2,908,456
Total revenue	5,507,722	854,921	4,641,627	3,043,020	3,346,336	6,969,780	24,363,406	4,998,368	147,520	5,145,888	11,938,939	41,448,233
Expenses												
Salaries	3,155,267	650,698	2,643,283	2,447,269	1,464,625	3,240,104	13,601,246	2,204,891	33,432	2,238,323	3,256,036	19,095,605
Employee benefits	495,049	104,498	411,029	355,650	199,597	474,574	2,040,397	353,680	8,628	362,308	418,897	2,821,602
Payroll taxes	228,655	47,286	192,304	179,899	110,341	242,350	1,000,835	162,378	5,186	167,564	237,547	1,405,946
Total salaries and related expenses	3,878,971	802,482	3,246,616	2,982,818	1,774,563	3,957,028	16,642,478	2,720,949	47,246	2,768,195	3,912,480	23,323,153
Professional fees and contract service payments	48,206	25,856	368,976	325,019	298,954	353,431	1,420,442	55,839	4,536	60,375	1,239,854	2,720,671
Supplies and other operating expenses	230,688	29,256	250,806	511,674	41,158	345,655	1,409,237	374,576	4,729	379,305	224,269	2,012,811
Equipment expense	52,817	2,331	33,719	80,841	20,702	76,724	267,134	54,242	71	54,313	92,451	413,898
Occupancy	340,114	105,395	308,108	268,889	256,404	583,906	1,862,816	417,944	13,623	431,567	248,548	2,542,931
Travel and transportation	9,062	34,159	97,329	152,587	18,955	72,047	384,139	423,184	11,578	434,762	398,554	1,217,455
Personnel recruitment and development	14,464	1,239	9,873	13,625	8,361	40,253	87,815	3,696	1,215	4,911	46,889	139,615
Insurance	38,243	11,804	141,012	103,003	44,676	164,661	503,399	287,958	13,789	301,747	243,360	1,048,506
Food	236,224	97,115	200,735	3,722	55,202	7,242	600,240	2,037	118	2,155	127,981	730,376
Contributed goods and services	150,595	52,200	1,160	30,000	93,075	174,268	501,298	-	-	-	-	501,298
Management and general	255,597	63,236	251,773	242,054	137,572	301,498	1,251,730	251,897	5,580	257,477	350,003	1,859,210
Litigation and related changes in estimate	-	-	-	-	-	(15,981)	(15,981)	-	-	-	-	(15,981)
Miscellaneous	9,083	76,667	10,850	13,784	9,293	19,705	139,382	11,025	209	11,234	33,752	184,368
Specific assistance to individuals	-	1,449	41,681	4,261,370	809,772	676,980	5,791,252	-	7,965	7,965	4,236,770	10,035,987
Fundraising	10,294	3,818	58,597	283,504	22,624	444,861	823,698	27,130	3,697	30,827	20,608	875,133
Interest	-	-	183	66	-	-	249	-	-	-	-	249
Amortization	-	-	-	-	-	-	-	-	-	-	952	952
Depreciation	46,337	22,586	57,292	198,015	68,145	223,961	616,336	339,263	10,191	349,454	163,493	1,129,283
Total expenses	5,320,695	1,329,593	5,078,710	9,470,971	3,659,456	7,426,239	32,285,664	4,969,740	124,547	5,094,287	11,339,964	48,719,915
Change in net assets before												
investment activity	187,027	(474,672)	(437,083)	(6,427,951)	(313,120)	(456,459)	(7,922,258)	28,628	22,973	51,601	598,975	(7,271,682)
Investment gain	144,425	35,110	147,549	61,586	132,266	609,461	1,121,397	165,327	4,072	169,399	-	1,290,796
Change in net assets	\$ 331,452	\$ (439,562)	\$ (289,534)	\$ (6,366,365)	\$ (180,854)	\$ 144,002	\$ (6,800,861)	\$ 193,955	\$ 27,045	\$ 221,000	\$ 598,975	\$ (5,980,886)

(continued)

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

CONSOLIDATING SCHEDULE OF ACTIVITIES BY PROGRAM SERVICES, CONTINUED

For the year ended June 30, 2013
(with comparative totals for 2012)

	Head Start	Food for Families	Adult Day Health Care	PACE	Padua Pediatrics and Adult	Community Centers and Services	Residential Special Needs	Non-Residential Day Programs	2013	2012
Revenues										
Public support:										
Contributions	\$ 463,492	\$ 597,157	\$ 114,176	\$ 65,571	\$ 724,657	\$ 1,831,877	\$ 352,121	\$ 2,855,516	\$ 7,004,567	\$ 19,929,917
Contributed goods and services	150,595	-	52,200	-	1,160	30,000	93,075	174,268	501,298	561,707
United Way:										
Southeast Louisiana:										
Allocations	76,175	-	23,726	-	-	94,950	51,000	23,150	269,001	421,973
Designations	31,128	-	9,825	-	-	42,076	15,640	31,461	130,130	209,917
Combined Federal Campaign	7,380	-	2,328	-	-	9,973	3,708	7,457	30,846	26,474
St. Charles Parish:										
Allocations	-	-	-	-	-	15,000	-	25	15,025	293,664
St. John Parish:										
Allocations	-	-	-	-	-	33,000	-	72,500	105,500	56,825
Special events (net of direct costs)	-	-	-	45,848	-	785	-	253,548	300,181	227,278
Total public support	728,770	597,157	202,255	111,419	725,817	2,057,661	515,544	3,417,925	8,356,548	21,727,755
Governmental financial assistance:										
Federal	4,778,952	4,297,774	303,072	11,708,417	3,671,512	653,976	2,583,620	1,661,506	29,658,829	31,092,940
Other governmental agencies	-	-	126,966	-	-	213,768	135,197	48,469	524,400	1,188,628
Total governmental financial assistance	4,778,952	4,297,774	430,038	11,708,417	3,671,512	867,744	2,718,817	1,709,975	30,183,229	32,281,568
Other Revenue:										
Program service fees	-	80,000	221,661	59,306	231,989	241,412	162,877	1,394,254	2,391,499	2,231,194
Rent	-	-	-	-	-	5,300	-	(359)	4,941	14,458
Miscellaneous	-	2,560	967	-	2,098	2,013	1,813	446,699	456,150	254,633
Gain or loss on disposal of property	-	-	-	(10,022)	(4,153)	(815)	(52,715)	-	(67,705)	(202,243)
Property recoveries	-	20,877	-	69,819	14,364	17,225	-	1,286	123,571	38,202
Total other revenue	-	103,437	222,628	119,103	244,298	265,135	111,975	1,841,880	2,908,456	2,336,244
Total revenue	5,507,722	4,998,368	854,921	11,938,939	4,641,627	3,190,540	3,346,336	6,969,780	41,448,233	56,345,567
Expenses										
Salaries	3,155,267	2,204,891	650,698	3,256,036	2,643,283	2,480,701	1,464,625	3,240,104	19,095,605	20,461,237
Employee benefits	495,049	353,680	104,498	418,897	411,029	364,278	199,597	474,574	2,821,602	2,974,243
Payroll taxes	228,655	162,378	47,286	237,547	192,304	185,085	110,341	242,350	1,405,946	1,485,406
Total salaries and related expenses	3,878,971	2,720,949	802,482	3,912,480	3,246,616	3,030,064	1,774,563	3,957,028	23,323,153	24,920,886
Professional fees and contract service payments	48,206	55,839	25,856	1,239,854	368,976	329,555	298,954	353,431	2,720,671	2,102,642
Supplies and other operating expenses	230,688	374,576	29,256	224,269	250,806	516,403	41,158	345,655	2,012,811	1,850,882
Equipment expense	52,817	54,242	2,331	92,451	33,719	80,912	20,702	76,724	413,898	523,741
Occupancy	340,114	417,944	105,395	248,548	308,108	282,512	256,404	583,906	2,542,931	2,646,717
Travel and transportation	9,062	423,184	34,159	398,554	97,329	164,165	18,955	72,047	1,217,455	1,260,525
Personnel recruitment and development	14,464	3,696	1,239	46,889	9,873	14,840	8,361	40,253	139,615	216,540
Insurance	38,243	287,958	11,804	243,360	141,012	116,792	44,676	164,661	1,048,506	807,542
Food	236,224	2,037	97,115	127,981	200,735	3,840	55,202	7,242	730,376	728,762
Contributed goods and services	150,595	-	52,200	-	1,160	30,000	93,075	174,268	501,298	561,707
Management and general	255,597	251,897	63,236	350,003	251,773	247,634	137,572	301,498	1,859,210	2,077,324
Litigation and related changes in estimate	-	-	-	-	-	-	-	(15,981)	(15,981)	27,500
Chinese drywall repairs	-	-	-	-	-	-	-	-	-	1,000,000
Miscellaneous	9,083	11,025	76,667	33,752	10,850	13,993	9,293	19,705	184,368	59,056
Specific assistance to individuals	-	-	1,449	4,236,770	41,681	4,269,335	809,772	676,980	10,035,987	14,362,951
Fundraising	10,294	27,130	3,818	20,608	58,597	287,201	22,624	444,861	875,133	1,005,774
Interest	-	-	-	-	183	66	-	-	249	4,278
Amortization	-	-	-	952	-	-	-	-	952	11,418
Depreciation	46,337	339,263	22,586	163,493	57,292	208,206	68,145	223,961	1,129,283	1,383,922
Total expenses	5,320,695	4,969,740	1,329,593	11,339,964	5,078,710	9,595,518	3,659,456	7,426,239	48,719,915	55,592,167
Change in net assets before investment activity	187,027	28,628	(474,672)	598,975	(437,083)	(6,404,978)	(313,120)	(456,459)	(7,271,682)	753,400
Investment income	144,425	165,327	35,110	-	147,549	65,658	132,266	600,461	1,290,796	144,270
Change in net assets	\$ 331,452	\$ 193,955	\$ (439,562)	\$ 598,975	\$ (289,534)	\$ (6,339,320)	\$ (180,854)	\$ 144,002	\$ (5,980,886)	\$ 897,670

See accompanying independent auditors' report.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS AND SUBSIDIARIES
NEW ORLEANS, LOUISIANA

SCHEDULE OF SUPPORT, REVENUE, AND EXPENSES PREPARED
FOR THE UNITED WAY OF SOUTHEAST LOUISIANA

For the year ended June 30, 2013
(Unaudited)

SECTION A - FUNCTIONAL BUDGET SPREADSHEET

FORM 1

FUNCTIONAL BUDGET SPREADSHEET		AGENCY TOTAL	ADMINISTRATION FUNDRAISING	TOTAL PROGRAM SERVICES	Adult Day	Head	Padua	Community	Residential	Non-Residential	Food for	
		(SUM 2 + 3)	Management & General	SUM (4 to 13)	Health Care	Start	Pediatrics & Adult	Centers & Services	Special Needs	Day Programs	Families	PACE
		1	2	3	4	5	6	7	8	9	10	11
REVENUE: (For United Way request, indicate Goal Areas)												
1	4201 CLIENT GENERATED SELF SUPPORT	\$ (8,896,160)	\$ -	\$ (8,896,160)	\$ 166,162	\$ 588,987	\$ 697,158	\$ (13,958,422)	\$ 413,680	\$ 2,516,845	\$ 596,297	\$ 83,133
2	5000 GOVERNMENT GRANTS/CONTRACTS	30,183,229	-	30,183,229	430,038	4,778,952	3,671,512	867,744	2,718,817	1,709,975	4,297,774	11,708,417
3	4800 OTHER FOUNDATIONS OR NATIONAL GRANTS	16,702,206	-	16,702,206	214	25,100	28,659	15,821,084	31,516	766,487	860	28,286
4	6700 OTHER REVENUE	4,199,252	-	4,199,252	257,738	144,425	391,847	330,793	244,241	2,442,341	268,764	119,103
5	TOTAL SELF GENERATED REVENUE	42,188,527	-	42,188,527	854,152	5,537,464	4,789,176	3,061,199	3,408,254	7,435,648	5,163,695	11,938,939
6	4702 UNITED WAY DESIGNATIONS	130,130	-	130,130	9,825	31,128	-	42,076	15,640	31,461	-	-
7	4703 CFC DESIGNATIONS	30,846	-	30,846	2,328	7,380	-	9,973	3,708	7,457	-	-
8	4704 OTHER UNITED WAY GRANTS	120,525	-	120,525	-	-	-	48,000	-	72,525	-	-
9	TOTAL REVENUE	42,470,028	-	42,470,028	866,305	5,575,972	4,789,176	3,161,248	3,427,602	7,547,091	5,163,695	11,938,939
10	4701 UNITED WAY OF SOUTHEAST LOUISIANA	269,001	-	269,001	23,726	76,175	-	94,950	51,000	23,150	-	-
11	GRAND TOTAL REVENUE	\$ 42,739,029	\$ -	\$ 42,739,029	\$ 890,031	\$ 5,652,147	\$ 4,789,176	\$ 3,256,198	\$ 3,478,602	\$ 7,570,241	\$ 5,163,695	\$ 11,938,939
EXPENSES:												
12	7000 SALARIES	\$ 20,676,154	\$ 1,580,549	\$ 19,095,605	\$ 650,698	\$ 3,155,267	\$ 2,643,283	\$ 2,480,701	\$ 1,464,625	\$ 3,240,104	\$ 2,204,891	\$ 3,256,036
13	7100 BENEFITS	3,040,033	218,431	2,821,602	104,498	495,049	411,029	364,278	199,597	474,574	353,680	418,897
14	7200 TAXES	1,516,686	110,740	1,405,946	47,286	228,655	192,304	185,085	110,341	242,350	162,378	237,547
15	8400 OCCUPANCY EXPENSES	2,673,711	130,780	2,542,931	105,395	340,114	308,108	282,512	256,404	583,906	417,944	248,548
16	8700 TRAVEL & TRANSPORTATION EXP.	1,223,741	6,286	1,217,455	34,159	9,062	97,329	164,165	18,955	72,047	423,184	398,554
17	8100 SUPPLIES	2,089,012	76,201	2,012,811	29,256	230,688	250,806	516,403	41,158	345,655	374,576	224,269
18	8600 PRINTING	-	-	-	-	-	-	-	-	-	-	-
19	8900 DIRECT ASSISTANCE TO INDIVIDUALS	11,267,752	91	11,267,661	150,764	386,819	243,576	4,303,175	958,049	858,490	2,037	4,364,751
20	9400 OTHER	6,232,826	611,265	5,621,561	140,483	209,150	621,905	764,364	450,131	862,754	752,023	1,820,751
21	GRAND TOTAL EXPENSES	\$ 48,719,915	\$ 2,734,343	\$ 45,985,572	\$ 1,262,539	\$ 5,054,804	\$ 4,768,340	\$ 9,060,683	\$ 3,499,260	\$ 6,679,880	\$ 4,690,713	\$ 10,969,353
22	NET DIFFERENCE	\$ (5,980,886)	\$ (2,734,343)	\$ (3,246,543)	\$ (372,508)	\$ 597,343	\$ 20,836	\$ (5,804,485)	\$ (20,658)	\$ 890,161	\$ 472,982	\$ 969,586

SECTION B - EXPENSES ANALYSIS:

23-Total Direct Program Expenses	\$ 1,262,539	5,054,804	4,768,340	9,060,683	3,499,260	6,679,880	4,690,713	10,969,353
24-Percent of Total Program Expenses	2.75%	10.99%	10.37%	19.70%	7.61%	14.53%	10.20%	23.85%
25-Distribution of M & G Expenses	\$ 67,054	265,891	310,370	534,835	160,196	746,359	279,027	370,611
26-Grand Total Program Expenses	\$ 1,329,593	5,320,695	5,078,710	9,595,518	3,659,456	7,426,239	4,969,740	11,339,964
27-Projected Undup. People Served	157	625	68	6,775	2,181	6,904	68,116	186
28-Cost per Person	\$ 8,469	8,513	74,687	1,416	1,678	1,076	73	60,968

See accompanying independent auditors' report.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS
AND SUBSIDIARIES

SINGLE AUDIT REPORT

JUNE 30, 2013



A Professional Accounting Corporation

www.pncpa.com

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS
New Orleans, Louisiana

Single Audit Reports

June 30, 2013

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Most Reverend Gregory M. Aymond and the Board of Directors,
Catholic Charities Archdiocese of New Orleans and Subsidiaries, New Orleans, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Catholic Charities Archdiocese of New Orleans (the "Agency") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 19, 2013.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Postlethwaite & Neffert LLC

Metairie, Louisiana
November 19, 2013

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-
133 AND THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Most Reverend Gregory M. Aymond and the Board of Directors,
Catholic Charities Archdiocese of New Orleans and Subsidiaries, New Orleans, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the Agency's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal programs for the year ended June 30, 2013. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Agency's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Agency's compliance.

Opinion on Each Major Federal Program

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control over Compliance

Management of the Agency is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Agency's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the Agency as of and for the year ended June 30, 2013, and have issued our report thereon dated November 19, 2013 which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Postlethwaite & Neffville

Metairie, Louisiana
November 19, 2013

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS
NEW ORLEANS, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2013

Federal Grantor/Pass-Through Grantor/ Program Title/Program Description	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture			
Pass-through programs from:			
State of Louisiana			
Department of Education			
Division of Nutrition Assistance			
School Breakfast Program			
Child Residential Care	10.553	not known	\$ 31,815
Child and Adult Care Food Program			
Child Day Care	10.558	not known	389,863
Adult Day Health Care	10.558	not known	65,644
Total - Child and Adult Care Food Program			455,507
Total - Louisiana Department of Education			487,322
Department of Health and Hospitals			
Office of Public Health			
Commodity Supplemental Food Program	10.565	42-0861/616114	4,297,774
Total - State of Louisiana			4,785,096
Total - U.S. Department of Agriculture			4,785,096
U.S. Department of Housing and Urban Development			
Direct Programs:			
Supporting Housing Program			
Transitional Housing	14.235	LA488-50-3020	183,098
Permanent Housing	14.235	not known	122,362
Economic Development Initiative	14.251	not known	29,294
Total - direct programs			334,754
Pass-through programs from:			
Catholic Charities USA			
Housing Counseling Assistance Program	14.169	not known	4,877
City of New Orleans			
Emergency Shelter Grants Program			
Emergency Shelter Care	14.231	SESG 018	24,946
Parish of Jefferson			
Department of Community Development Programs			
Community Development Block Grants			
Emergency Shelter Care	14.218	not known	67,889
Emergency Shelter Grants Program			
Emergency Shelter Care	14.231	not known	217,898
Total - Parish of Jefferson			285,787
			(Continued)

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS
NEW ORLEANS, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2013

Federal Grantor/Pass-Through Grantor/ Program Title/Program Description	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
State of Louisiana Division of Administration Community Development Block Grants	14.228	not known	\$ 5,376
UNITY for the Homeless, Inc. Supportive Housing Program			
Mental Health	14.235	not known	372,123
Transitional Housing	14.235	LA48-B-50-3019	224,445
Emergency Shelter Care	14.235	LA48-B-50-3032	9,433
Community Centers	14.235	LA48-B-50-3011	15,672
Families First	14.228	not known	267,941
Total - UNITY for the Homeless, Inc.			889,614
Total pass-through programs			1,210,600
Total - U.S. Department of Housing and Urban Development			1,545,354
U.S. Department of Justice			
Direct Programs:			
Appropriation	16.753	not known	154,731
Pass-through programs from:			
Louisiana Commission on Law Enforcement and Administration of Criminal Justice			
Crime Victim Assistance			
Domestic Violence	16.575	not known	159,791
Rape Crisis	16.575	not known	114,521
Violence Against Women Formula Grants			
Domestic Violence	16.588	not known	32,031
ARRA - Culturally Specific	16.588	not known	16,323
Total - Louisiana Commission on Law Enforcement and Administration of Criminal Justice			322,666
City of New Orleans - Office of Criminal Justice Crescent House	16.590	not known	7,892
Total - City of New Orleans - Office of Criminal Justice			7,892
Total - U.S. Department of Justice			485,289
U.S. Department of State			
Pass-through program from:			
United States Conference of Catholic Bishops			
Reception and Placement - direct	19.unk	not known	36,150
Reception and Placement - administration	19.XXX	not known	19,775
Total - U.S. Department of State			55,925

(Continued)

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS
NEW ORLEANS, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2013

Federal Grantor/Pass-Through Grantor/ Program Title/Program Description	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Transportation			
Pass-through program from:			
Louisiana Highway Safety Commission			
Occupant Protection Incentive Grants	20.602	not known	\$ 43,971
Total - U.S. Department of Transportation			43,971
U.S. Department of Education			
Pass-through program from:			
State of Louisiana			
Department of Social Services			
Louisiana Commission for the Deaf			
Rehabilitation Services - Vocational Rehabilitation Grants			
Deaf Action Center	84.126	not known	5,359
Department of Social Services			
Adult Education - Basic Grants to States	84.002	not known	98,051
Total - U.S. Department of Education			103,410
U.S. Department of Health and Human Services			
Pass-through programs from:			
State of Louisiana			
Department of Social Services			
Strategies to Empower People (STEP) Program	93.558	not known	3,221
Office of Community Services			
Refugee and Entrant Assistance - State Administered Programs			
Refugee Social Services	93.566	not known	68,958
Refugee Social Services (PPP)	93.566	not known	178,048
Total - Refugee and Entrant Assistance			247,006
Social Services Block Grant			
Therapeutic Family Services	93.667	not known	551,406
Total - Social Services Block Grant			551,406
Chaffee Foster Care Independence Program			
Independent Living - match	93.674	606911	176,129
Independent Living - ETVP	93.674	607033	149,237
Total - Chaffee Foster Care Independence Program			325,366
Total - Louisiana Department of Social Services			1,126,999
Department of Health and Hospitals			
Refugee Screening	93.576	not known	22,228

(Continued)

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS
NEW ORLEANS, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2013

Federal Grantor/Pass-Through Grantor/ Program Title/Program Description	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Office of the Governor/Office of Women's Policy Family Violence Prevention and Services - Grants for Battered Women's Shelters	93.671	C05-9-014	\$ 357,603
Total - Office of the Governor/Office of Women's Policy			357,603
Total - State of Louisiana			1,506,830
Total Community Action, Inc. Head Start Cluster Head Start Child Day Care	93.600	06CH0473	4,389,089
Total - Total Community Action, Inc.			4,389,089
Total - U.S. Department of Health and Human Services			5,895,919
Corporation for National and Community Service Direct program: Foster Grandparents Program Foster Grandparents	94.011	045FWLA001	339,846
Pass-through programs from: Louisiana Serve Commission Americorps	94.006	06-AC068537	28,740
Total - Corporation for National and Community Service			368,586
U.S. Department of Homeland Security Pass-through programs from: State of Louisiana Department of Children and Family Services Disaster Case Management Program	97.088	not known	616,732
Total - U.S. Department of Homeland Security			616,732
Total Expenditures of Federal Awards included in this report			\$ 13,900,282

See accompanying notes to schedule of expenditures of federal awards.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS
New Orleans, Louisiana

Notes to Schedule of Expenditures of Federal Awards

June 30, 2013

(1) General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of the federal awards of Catholic Charities Archdiocese of New Orleans, PHILMAT, Inc., and PACE Greater New Orleans. The Agency's reporting entity is defined in note 1 to the financial statements for the year ended June 30, 2013. All federal awards received from federal agencies are included on the schedule.

(2) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in note 1 to the Agency's financial statements for the year ended June 30, 2013.

(3) Relationship to Financial Statements

Federal awards are included in the basic financial statements of the Agency as follows:

Schedule of Federal Awards	\$ 13,900,282
State funds	524,400
Office of Health and Hospitals – Medicaid and Medicare	<u>15,758,547</u>
Total governmental financial assistance	<u>\$ 30,183,229</u>

(4) Subrecipients

Of the federal expenditures presented in the schedule, the Agency provided Disaster Case Management funding of \$254,359 to subrecipients.

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS
New Orleans, Louisiana

Schedule of Findings and Questioned Costs

Year ended June 30, 2013

(1) Summary of Auditors' Results

Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? none reported

Noncompliance material to financial statements noted: no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? none reported

Type of auditor's report issued on compliance for major programs: unqualified

Any audit findings which are required to be reported in accordance with section 510(a) of OMB Circular A-133? no

Identification of major programs:

U.S. Department of Agriculture	
Commodity Supplemental Food Program	10.565
U.S. Department of Homeland Security	
Disaster Case Management Program	97.088

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS
New Orleans, Louisiana

Schedule of Findings and Questioned Costs

Year ended June 30, 2013

(1) Summary of Auditors' Results (continued)

Dollar threshold used to distinguish between Type A and
Type B programs:

\$417,008

Auditee qualified as a low-risk auditee?

yes

(2) Findings relating to the financial statements reported in accordance
with *Government Auditing Standards*:

none

(3) Findings and questioned costs relating to federal awards:

none

CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS
New Orleans, Louisiana

Summary Schedule of Prior Audit Findings

Year ended June 30, 2013

There were no audit findings in the prior year.